

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masayoshi HANDA et al.

Application No.: 10/561,450

Confirmation No.: 6369

Filed: December 20, 2005

Art Unit: 1796

For: WATER-ABSORBING RESIN COMPOSITION

Examiner: N. M. Buie

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 4, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.